



## DEPARTMENT OF RESOURCES RECYCLING AND RECOVERY

801 K STREET, MS 19-01, SACRAMENTO, CALIFORNIA 95814 • (916) 322-4027 • WWW.CALRECYCLE.CA.GOV

January 14, 2009

Douglas Marquand, Assistant Superintendent  
Placer Union High School District  
13000 New Airport Road  
Auburn, CA 95604

RE: FINAL AUDIT REPORT – TIRE DERIVED PRODUCT GRANT  
TDP2-05-0003

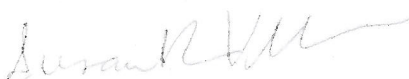
Dear Mr. Marquand:

Enclosed is the final report on the audit of Placer Union High School District (PUHSD), regarding the Tire Derived Product Grant. The audit included a review of receipts, expenditures, internal controls, and compliance with the grant agreement provisions. The period of review for this audit was June 1, 2006 through March 31, 2008.

No discrepancies were noted during this audit and the enclosed final report is provided for PUHSD's information.

Please contact Linh Johnson, Auditor, at (916) 341-6102 or [linh.johnson@calrecycle.ca.gov](mailto:linh.johnson@calrecycle.ca.gov) with any questions regarding this report.

Sincerely,

  
Susan R. Villa, Branch Manager  
Fiscal Services Branch  
Administration and Finance Division

Enclosure

cc: Jeff Tooker, District Superintendent, Placer Union High School District  
Corky Mau, Branch Manager, Grant and Loan Resources Branch, CalRecycle  
Linh Johnson, Auditor, Audits and Evaluations Unit, CalRecycle  
Ernesto Espinoza, Auditor, Audits and Evaluations Unit, CalRecycle  
CalRecycle Audits and Evaluations Unit File





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**A GRANT AUDIT**

**Placer Union High School District**

**Tire Derived Product Grant**

**Final Audit Report**

**Grants: TDP2-05-0003**

**For the Period June 1, 2006  
Through March 31, 2008**

**Prepared By:  
Department of Resources Recycling and Recovery  
Audits and Evaluations Unit**

**January 2010**

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**TABLE OF CONTENTS**

AUDIT REPORT .....	1
SUMMARY .....	1
BACKGROUND .....	1
OBJECTIVE, SCOPE, AND METHODOLOGY .....	2
CONCLUSION .....	2
RESTRICTED USE .....	2
STATEMENT OF REVENUE AND EXPENDITURES .....	3

Grants: TDP2-05-0003

For the Period June 1, 2006  
Through March 31, 2008

Prepared By:  
Department of Resources Recycling and Recovery  
Audits and Evaluations Unit

January 2010

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**FINAL AUDIT REPORT**

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**Audit Report  
Placer Union High School District  
Tire Derived Product Grant  
Period Audited: June 1, 2006 through March 31, 2008**

Audit Start Date: December 9, 2009

Physical Address: 13000 New Airport Rd  
Auburn, CA 95604

Contact Person: Douglas Marquand

Phone Number: (530) 886-4410

E-Mail Address: dmarquan@puhsd.k12.ca.us

Auditor: Linh Johnson

## **SUMMARY**

The Department of Resources Recycling and Recovery (CalRecycle), Audits and Evaluations Unit, performed an audit of Placer Union High School District regarding the Tire Derived Product (TDP) Grant. The audit included a review of internal controls, receipts, expenditures, and compliance with the provisions relating to grant agreement number TDP2-05-0003.

## **BACKGROUND**

Placer Union High School District (PUHSD) is located at 13000 New Airport Rd, in Auburn, California. PUHSD's mission is committed to student learning by providing teaching excellence in a supportive environment. PUHSD encompasses several High Schools including Chana High School, Colfax High School, Del Oro High School, Foresthill High School, Maidu High School, Placer High School, and Placer Adult School.

CalRecycle receives an annual appropriation from the California Tire Recycling Management Fund to administer the Tire Recycling Act [Chapter 17 as added by SB 937 (Vuich), Statutes of 1990, Chapter 35] and related legislation, of which a portion is allocated for Tire-Derived Product (TDP) grants. The TDP grant provides funding to qualifying public entities, private schools, and Community Housing Development Organizations to promote markets for recycled-content products derived from waste tires generated in California and decrease the adverse environmental impacts created by unlawful disposal and stockpiling of waste tires.

## **OBJECTIVE, SCOPE, AND METHODOLOGY**

The audit objective was to verify whether the program related costs, reimbursed by CalRecycle to PUHSD, were reasonable, allowable, and allocable in accordance with the fiscal requirements and other provisions of the grant agreements as well as applicable Federal and State regulations.

The audit scope included, but was not limited to, a review and evaluation of the adequacy and accuracy of the documents submitted to CalRecycle by PUHSD in support of the claim for eligibility.

The audit was conducted in accordance with *Government Auditing Standards*. The standards require that the audit is planned and performed to obtain sufficient and appropriate evidence to provide a reasonable basis for the findings and conclusions based on the audit objective. The evidence obtained provides a reasonable basis for the finding and conclusion based on the audit objective.

## **CONCLUSION**

PUHSD was in compliance with TDP grant funding regulations for the audit period of June 1, 2006 through March 31, 2008.

## **RESTRICTED USE**

This report is intended for the information and use of CalRecycle and PUHSD management. However, this report is a matter of public record and distribution is not limited.



## STATEMENT OF REVENUE AND EXPENDITURES

**Placer Union High School District  
Tire Derived Product Grant TDP2-05-0003  
For the Period 06/01/06 through 03/31/08**

	<u>Claimed</u>	<u>Audited</u>	<u>Questioned</u>
<b>Revenue:</b>			
Grant Payment Request 1	\$100,000	\$100,000	\$0
Reduced by Grant			
Manager	<u>-\$10,830</u>	<u>-\$10,830</u>	<u>\$0</u>
Total Revenue	<u><u>\$89,170</u></u>	<u><u>\$89,170</u></u>	<u><u>\$0</u></u>
 <b>Expenditures:</b>			
Track Resurfacing	\$100,000	\$100,000	\$0
Reduced by Grant			
Manager	<u>-\$10,830</u>	<u>-\$10,830</u>	<u>\$0</u>
Total Expenditures	<u><u>\$89,170</u></u>	<u><u>\$89,170</u></u>	<u><u>\$0</u></u>

